IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FIRST DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 22039 of 2004

Between:

Amara Raja Batteries Limited Karakambadi-517 520,

Tirupathi, Chittoor District, rep by its Chairman

Sri Ramachandran N.Galla
S/o.Gangulu Naidu.

..... PETITIONER

AND

1 Additional Commissioner (CT) Legal (FAC)

Andhra Pradesh, Hyderabad.
2 Appellate Deputy Commissioner (CT), Kurnool.
3 Assistant Commissioner (CT)LTU (FAC) Chittoor District.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue appropriate writ or order or direction more particularly in the nature of Writ of Mandamus, declaring the order passed by the Additional Commissioner (CT) Legal (FAC) CCT's Ref:No.LV(3)/2544/2004, dt.23.10.2004 as illegal, void and inoperative and set aside the same and forbear the respondents from collecting the amounts of Rs.53,14,221/- in pursuance of orders of Assistant Commissioner (CT) LTU (FAC) Chittoor Vide G.I.No.225/2001-2002/CST Dt.27.5.2004, Ref.No.CTI-3/1992/2004, dt.27.10.2004, and Ref.No.CTI-3/1992/2004 dt.22.11.2004.

Counsel for the Petitioner: MR.S.CHAKRAPANI

Counsel for the Respondents: MR.K.RAJI REDDY (SPL.SC FOR COMMERCIAL TAX)

The Court made the following :

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ORDER: (per BRSR, J)

In view of the willingness expressed by the petitioner to deposit the amount of Rs.53,14,221/-(Rupees Fifty three lakhs fourteen thousand two hundred and twenty one only), which is the disputed amount with the registry, it is unnecessary to adjudicate this writ petition on merits.

Interest of justice would be met by directing the petitioner herein to deposit the said amount of Rs.53,14,221/- (Rupees Fifty three lakhs fourteen thousand two hundred and twenty one only) by 06-12-2004, by way of fixed deposit in the name of the Registrar General, High Court of Andhra Pradesh, Hyderabad, which shall be accepted by him.

In such view of the matter, no coercive steps shall be taken against the petitioner for collecting the said amount. The

2nd respondent-Appellate Deputy Commissioner (CT), Kurnool, is directed to dispose of the appeal preferred by the petitioner within a period of four weeks from

the date of receipt of a copy of this order. The deposited amount shall be subject to the result of the appeal, and in case, if the petitioner looses the appeal, the Department shall be entitled to receive the deposited amount after four weeks of the service of the order to be passed in the appeal by the 2nd respondent.

The writ petition is accordingly disposed of. There shall be no order as to costs.

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B. SUDERSHAN REDDY, J

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T.CH. SURYA RAO, J

Date:01-12-2004.

Note: Issue C.C by tomorrow.

B/o.

vs/grr

To

1 The Additional Commissioner (CT) Legal (FAC)

Andhra Pradesh, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Kurnool.
3 The Assistant Commissioner (CT)LTU (FAC) Chittoor District.

4 2CD copies.